

APPENDIX RCS-1

QUALIFICATIONS OF RALPH C. SMITH

Accomplishments

Mr. Smith's professional credentials include being a certified financial planner, a licensed certified public accountant and attorney. He functions as project manager on consulting projects involving utility regulation, regulatory policy and ratemaking and utility management. His involvement in public utility regulation has included project management and in-depth analyses of numerous issues involving telephone, electric, gas, and water and sewer utilities.

Mr. Smith has performed work in the field of utility regulation on behalf of industry, PSC staffs, state attorney generals, municipalities, and consumer groups concerning regulatory matters before regulatory agencies in Alabama, Alaska, Arizona, California, Connecticut, Delaware, Florida, Georgia, Hawaii, Illinois, Kentucky, Louisiana, Maine, Michigan, Minnesota, Mississippi, Missouri, New Jersey, New York, Nevada, North Carolina, Ohio, Pennsylvania, South Carolina, South Dakota, Texas, Canada, Federal Energy Regulatory Commission and various state and federal courts of law. He has presented expert testimony in regulatory hearings on behalf of utility commission staffs and intervenors on several occasions.

Project manager in Larkin & Associates' review, on behalf of the Georgia Commission Staff, of the budget and planning activities of Georgia Power Company; supervised 13 professionals; coordinated over 200 interviews with Company budget center managers and executives; organized and edited voluminous audit report; presented testimony before the Commission. Functional areas covered included fossil plant O&M, headquarters and district operations, internal audit, legal, affiliated transactions, and responsibility reporting. All of our findings and recommendations were accepted by the Commission.

Key team member in the firm's management audit of the Anchorage Water and Wastewater Utility on behalf of the Alaska Commission Staff, which assessed the effectiveness of the Utility's operations in several areas; responsible for in-depth investigation and report writing in areas involving information systems, finance and accounting, affiliated relationships and transactions, and use of outside contractors. Testified before the Alaska Commission concerning certain areas of the audit report. AWWU concurred with each of Mr. Smith's 40 plus recommendations for improvement.

Co-consultant in the analysis of the issues surrounding gas transportation performed for the law firm of Cravath, Swaine & Moore in conjunction with the case of Reynolds Metals Co. vs. the Columbia Gas System, Inc.; drafted in-depth report concerning the regulatory treatment at both state and federal levels of issues such as flexible pricing and mandatory gas transportation.

Lead consultant and expert witness in the analysis of the rate increase request of the City of Austin - Electric Utility on behalf of the residential consumers. Among the numerous ratemaking issues addressed was the economies of the Utility's employment of outside services; provided both written and oral testimony outlining recommendations and their bases. Most of Mr. Smith's recommendations were adopted by the City Council and Utility in a settlement.

Key team member performing an analysis of the rate stabilization plan submitted by the Southern Bell Telephone & Telegraph Company to the Florida PSC; performed comprehensive analysis of the Company's projections and budgets which were used as the basis for establishing rates.

Lead consultant in analyzing Southwestern Bell Telephone separations in Missouri; sponsored the complex technical analysis and calculations upon which the firm's testimony in that case was based. He has also assisted in analyzing changes in depreciation methodology for setting telephone rates.

Lead consultant in the review of gas cost recovery reconciliation applications of Michigan Gas Utilities Company, Michigan Consolidated Gas Company, and Consumers Power Company. Drafted recommendations regarding the appropriate rate of interest to be applied to any over or under collections and the proper procedures and allocation methodology to be used to distribute any refunds to customer classes.

Lead consultant in the review of Consumers Power Company's gas cost recovery refund plan. Addressed appropriate interest rate and compounding procedures and proper allocation methodology.

Project manager in the review of the request by Central Maine Power Company for an increase in rates. The major area addressed was the propriety of the Company's ratemaking attrition adjustment in relation to its corporate budgets and projections.

Project manager in an engagement designed to address the impacts of the Tax Reform Act of 1986 on gas distribution utility operations of the Northern States Power Company. Analyzed the reduction in the corporate tax rate, uncollectibles reserve, ACRS, unbilled revenues, customer advances, CIAC, and timing of TRA-related impacts associated with the Company's tax liability.

Project manager and expert witness in the determination of the impacts of the Tax Reform Act of 1986 on the operations of Connecticut Natural Gas Company on behalf of the Connecticut Department of Public Utility Control - Prosecutorial Division, Connecticut Attorney General, and Connecticut Department of Consumer Counsel.

Lead Consultant for The Minnesota Department of Public Service ("DPS") to review the Minnesota Incentive Plan ("Incentive Plan") proposal presented by Northwestern Bell Telephone Company ("NWB") doing business as U S West Communications ("USWC"). Objective was to express an opinion as to whether current rates addressed by the plan were appropriate from a Minnesota intrastate revenue requirements and accounting perspective, and to assist in developing recommended modifications to NWB's proposed Plan.

Performed a variety of analytical and review tasks related to our work effort on this project. Obtained and reviewed data and performed other procedures as necessary (1) to obtain an understanding of the Company's Incentive Plan filing package as it relates to rate base, operating income, revenue requirements, and plan operation, and (2) to formulate an opinion concerning the reasonableness of current rates and of amounts included within the Company's Incentive Plan filing. These procedures included requesting and reviewing extensive discovery, visiting the Company's offices to review data, issuing follow-up information requests in many instances, telephone and on-site discussions with Company representatives, and frequent discussions with counsel and DPS Staff assigned to the project.

Lead Consultant in the regulatory analysis of Jersey Central Power & Light Company for the Department of the Public Advocate, Division of Rate Counsel. Tasks performed included on-site review and audit of Company, identification and analysis of specific issues, preparation of data requests, testimony, and cross examination questions. Testified in Hearings.

Assisted the NARUC Committee on Management Analysis with drafting the Consultant Standards for Management Audits.

Presented training seminars covering public utility accounting, tax reform, ratemaking, affiliated transaction auditing, rate case management, and regulatory policy in Maine, Georgia, Kentucky, and Pennsylvania. Seminars were presented to commission staffs and consumer interest groups.

Previous Positions

With Larkin, Chapski and Co., the predecessor firm to Larkin & Associates, was involved primarily in utility regulatory consulting, and also in tax planning and tax research for businesses and individuals, tax return preparation and review, and independent audit, review and preparation of financial statements.

Installed computerized accounting system for a realty management firm.

Education

Bachelor of Science in Administration in Accounting, with distinction, University of Michigan, Dearborn, 1979.

Master of Science in Taxation, Walsh College, Michigan, 1981. Master's thesis dealt with investment tax credit and property tax on various assets.

Juris Doctor, cum laude, Wayne State University Law School, Detroit, Michigan, 1986. Recipient of American Jurisprudence Award for academic excellence.

Continuing education required to maintain CPA license and CFP certificate.

Passed all parts of CPA examination in first sitting, 1979. Received CPA certificate in 1981 and Certified Financial Planning certificate in 1983. Admitted to Michigan and Federal bars in 1986.

Michigan Bar Association.

American Bar Association, sections on public utility law and taxation.

Partial list of utility cases participated in:

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| 79-228-EL-FAC | Cincinnati Gas & Electric Company (Ohio PUC) |
| 79-231-EL-FAC | Cleveland Electric Illuminating Company (Ohio PUC) |
| 79-535-EL-AIR | East Ohio Gas Company (Ohio PUC) |
| 80-235-EL-FAC | Ohio Edison Company (Ohio PUC) |
| 80-240-EL-FAC | Cleveland Electric Illuminating Company (Ohio PUC) |
| U-1933* | Tucson Electric Power Company (Arizona Corp. Commission) |
| U-6794 | Michigan Consolidated Gas Co. --16 Refunds (Michigan PSC) |
| 81-0035TP | Southern Bell Telephone Company (Florida PSC) |
| 81-0095TP | General Telephone Company of Florida (Florida PSC) |
| 81-308-EL-EFC | Dayton Power & Light Co.- Fuel Adjustment Clause (Ohio PUC) |
| 810136-EU | Gulf Power Company (Florida PSC) |
| GR-81-342 | Northern States Power Co. -- E-002/Minnesota (Minnesota PUC) |
| Tr-81-208 | Southwestern Bell Telephone Company (Missouri PSC)) |
| U-6949 | Detroit Edison Company (Michigan PSC) |
| 8400 | East Kentucky Power Cooperative, Inc. (Kentucky PSC) |
| 18328 | Alabama Gas Corporation (Alabama PSC) |
| 18416 | Alabama Power Company (Alabama PSC) |
| 820100-EU | Florida Power Corporation (Florida PSC) |
| 8624 | Kentucky Utilities (Kentucky PSC) |
| 8648 | East Kentucky Power Cooperative, Inc. (Kentucky PSC) |
| U-7236 | Detroit Edison - Burlington Northern Refund (Michigan PSC) |
| U6633-R | Detroit Edison - MRCS Program (Michigan PSC) |
| U-6797-R | Consumers Power Company -MRCS Program (Michigan PSC) |

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| U-5510-R | Consumers Power Company - Energy conservation Finance Program (Michigan PSC) |
| 82-240E | South Carolina Electric & Gas Company (South Carolina PSC) |
| 7350 | Generic Working Capital Hearing (Michigan PSC) |
| RH-1-83 | Westcoast Transmission Co., (National Energy Board of Canada) |
| 820294-TP | Southern Bell Telephone & Telegraph Co. (Florida PSC) |
| 82-165-EL-EFC (Subfile A) | Toledo Edison Company(Ohio PUC) |
| 82-168-EL-EFC | Cleveland Electric Illuminating Company (Ohio PUC) |
| 830012-EU | Tampa Electric Company (Florida PSC) |
| U-7065 | The Detroit Edison Company - Fermi II (Michigan PSC) |
| 8738 | Columbia Gas of Kentucky, Inc. (Kentucky PSC) |
| ER-83-206 | Arkansas Power & Light Company (Missouri PSC) |
| U-4758 | The Detroit Edison Company – Refunds (Michigan PSC) |
| 8836 | Kentucky American Water Company (Kentucky PSC) |
| 8839 | Western Kentucky Gas Company (Kentucky PSC) |
| 83-07-15 | Connecticut Light & Power Co. (Connecticut DPU) |
| 81-0485-WS | Palm Coast Utility Corporation (Florida PSC) |
| U-7650 | Consumers Power Co. - Partial and Immediate (Michigan PSC) |
| 83-662 | Continental Telephone Company of California, (Nevada PSC) |
| U-7650 | Consumers Power Company – Final (Michigan PSC) |
| U-6488-R | Detroit Edison Co., FAC & PIPAC Reconciliation (Michigan PSC) |
| U-15684 | Louisiana Power & Light Company (Louisiana PSC) |
| 7395 & U-7397 | Campaign Ballot Proposals (Michigan PSC) |
| 820013-WS | Seacoast Utilities (Florida PSC) |
| U-7660 | Detroit Edison Company (Michigan PSC) |
| 83-1039 | CP National Corporation (Nevada PSC) |
| U-7802 | Michigan Gas Utilities Company (Michigan PSC) |
| 83-1226 | Sierra Pacific Power Company (Nevada PSC) |
| 830465-EI | Florida Power & Light Company (Florida PSC) |
| U-7777 | Michigan Consolidated Gas Company (Michigan PSC) |
| U-7779 | Consumers Power Company (Michigan PSC) |
| U-7480-R | Michigan Consolidated Gas Company (Michigan PSC) |
| U-7488-R | Consumers Power Company – Gas (Michigan PSC) |
| U-7484-R | Michigan Gas Utilities Company (Michigan PSC) |
| U-7550-R | Detroit Edison Company (Michigan PSC) |
| U-7477-R** | Indiana & Michigan Electric Company (Michigan PSC) |
| 18978 | Continental Telephone Co. of the South Alabama (Alabama PSC) |
| R-842583 | Duquesne Light Company (Pennsylvania PUC) |
| R-842740 | Pennsylvania Power Company (Pennsylvania PUC) |
| 850050-EI | Tampa Electric Company (Florida PSC) |
| 16091 | Louisiana Power & Light Company (Louisiana PSC) |
| 19297 | Continental Telephone Co. of the South Alabama (Alabama PSC) |
| 76-18788AA | |
| &76-18793AA | Detroit Edison - Refund - Appeal of U-4807 (Ingham County, Michigan Circuit Court) |
| 85-53476AA | |
| & 85-534785AA | Detroit Edison Refund - Appeal of U-4758 (Ingham County, Michigan Circuit Court) |
| U-8091/U-8239 | Consumers Power Company - Gas Refunds (Michigan PSC) |
| TR-85-179** | United Telephone Company of Missouri (Missouri PSC) |
| 85-212 | Central Maine Power Company (Maine PSC) |
| ER-85646001 | |
| & ER-85647001 | New England Power Company (FERC) |
| 850782-EI & 850783-EI | Florida Power & Light Company (Florida PSC) |
| R-860378 | Duquesne Light Company (Pennsylvania PUC) |

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| R-850267 | Pennsylvania Power Company (Pennsylvania PUC) |
| 851007-WU | |
| & 840419-SU | Florida Cities Water Company (Florida PSC) |
| G-002/GR-86-160 | Northern States Power Company (Minnesota PSC) |
| 7195 (Interim) | Gulf States Utilities Company (Texas PUC) |
| 87-01-03 | Connecticut Natural Gas Company (Connecticut PUC)) |
| 87-01-02 | Southern New England Telephone Company (Connecticut Department of Public Utility Control) |
| R-860378 | Duquesne Light Company Surrebuttal (Pennsylvania PUC) |
| 3673- | Georgia Power Company (Georgia PSC) |
| 29484 | Long Island Lighting Co. (New York Dept. of Public Service) |
| U-8924 | Consumers Power Company – Gas (Michigan PSC) |
| Docket No. 1 | Austin Electric Utility (City of Austin, Texas) |
| Docket E-2, Sub 527 | Carolina Power & Light Company (North Carolina PUC) |
| 870853 | Pennsylvania Gas and Water Company (Pennsylvania PUC) |
| 880069** | Southern Bell Telephone Company (Florida PSC) |
| U-1954-88-102 | Citizens Utilities Rural Company, Inc. & Citizens Utilities |
| T E-1032-88-102 | Company, Kingman Telephone Division (Arizona CC) |
| 89-0033 | Illinois Bell Telephone Company (Illinois CC) |
| U-89-2688-T | Puget Sound Power & Light Company (Washington UTC)) |
| R-891364 | Philadelphia Electric Company (Pennsylvania PUC) |
| F.C. 889 | Potomac Electric Power Company (District of Columbia PSC) |
| Case No. 88/546* | Niagara Mohawk Power Corporation, et al Plaintiffs, v. Gulf+Western, Inc. et al, defendants (Supreme Court County of Onondaga, State of New York) |
| 87-11628* | Duquesne Light Company, et al, plaintiffs, against Gulf+ Western, Inc. et al, defendants (Court of the Common Pleas of Allegheny County, Pennsylvania Civil Division) |
| 890319-EI | Florida Power & Light Company (Florida PSC) |
| 891345-EI | Gulf Power Company (Florida PSC) |
| ER 8811 0912J | Jersey Central Power & Light Company (BPU) |
| 6531 | Hawaiian Electric Company (Hawaii PUCs) |
| R0901595 | Equitable Gas Company (Pennsylvania Consumer Counsel) |
| 90-10 | Artesian Water Company (Delaware PSC) |
| 89-12-05 | Southern New England Telephone Company (Connecticut PUC) |
| 900329-WS | Southern States Utilities, Inc. (Florida PSC) |
| 90-12-018 | Southern California Edison Company (California PUC) |
| 90-E-1185 | Long Island Lighting Company (New York DPS) |
| R-911966 | Pennsylvania Gas & Water Company (Pennsylvania PUC) |
| I.90-07-037, Phase II | (Investigation of OPEBs) Department of the Navy and all Other Federal Executive Agencies (California PUC) |
| U-1551-90-322 | Southwest Gas Corporation (Arizona CC) |
| U-1656-91-134 | Sun City Water Company (Arizona RUCO) |
| U-2013-91-133 | Havasu Water Company (Arizona RUCO) |
| 91-174*** | Central Maine Power Company (Department of the Navy and all Other Federal Executive Agencies) |
| U-1551-89-102 | Southwest Gas Corporation - Rebuttal and PGA Audit (Arizona |
| & U-1551-89-103 | Corporation Commission) |
| Docket No. 6998 | Hawaiian Electric Company (Hawaii PUC) |
| TC-91-040A and | Intrastate Access Charge Methodology, Pool and Rates |
| TC-91-040B | Local Exchange Carriers Association and South Dakota Independent Telephone Coalition |
| 9911030-WS & | General Development Utilities - Port Malabar and |
| 911-67-WS | West Coast Divisions (Florida PSC) |
| 922180 | The Peoples Natural Gas Company (Pennsylvania PUC) |
| 7233 and 7243 | Hawaiian Nonpension Postretirement Benefits (Hawaiian PUC) |

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| R-00922314 & M-920313C006 R00922428 E-1032-92-083 & U-1656-92-183 | Metropolitan Edison Company (Pennsylvania PUC) Pennsylvania American Water Company (Pennsylvania PUC) |
| 92-09-19 E-1032-92-073 UE-92-1262 92-345 R-932667 U-93-60** U-93-50** U-93-64 7700 E-1032-93-111 & U-1032-93-193 R-00932670 U-1514-93-169/ E-1032-93-169 7766 93-2006- GA-AIR* 94-E-0334 94-0270 94-0097 PU-314-94-688 94-12-005-Phase I R-953297 95-03-01 95-0342 94-996-EL-AIR 95-1000-E Non-Docketed Staff Investigation E-1032-95-473 E-1032-95-433 | Citizens Utilities Company, Agua Fria Water Division (Arizona Corporation Commission) Southern New England Telephone Company (Connecticut PUC) Citizens Utilities Company (Electric Division), (Arizona CC) Puget Sound Power and Light Company (Washington UTC)) Central Maine Power Company (Maine PUC) Pennsylvania Gas & Water Company (Pennsylvania PUC) Matanuska Telephone Association, Inc. (Alaska PUC) Anchorage Telephone Utility (Alaska PUC) PTI Communications (Alaska PUC) Hawaiian Electric Company, Inc. (Hawaii PUC) Citizens Utilities Company - Gas Division (Arizona Corporation Commission) Pennsylvania American Water Company (Pennsylvania PUC) Sale of Assets CC&N from Contel of the West, Inc. to Citizens Utilities Company (Arizona Corporation Commission) Hawaiian Electric Company, Inc. (Hawaii PUC) The East Ohio Gas Company (Ohio PUC) Consolidated Edison Company (New York DPS) Inter-State Water Company (Illinois Commerce Commission) Citizens Utilities Company, Kauai Electric Division (Hawaii PUC) Application for Transfer of Local Exchanges (North Dakota PSC) Pacific Gas & Electric Company (California PUC) UGI Utilities, Inc. - Gas Division (Pennsylvania PUC) Southern New England Telephone Company (Connecticut PUC) Consumer Illinois Water, Kankakee Water District (Illinois CC) Ohio Power Company (Ohio PUC) South Carolina Electric & Gas Company (South Carolina PSC) Citizens Utility Company - Arizona Telephone Operations (Arizona Corporation Commission) Citizens Utility Co. - Northern Arizona Gas Division (Arizona CC) Citizens Utility Co. - Arizona Electric Division (Arizona CC) Collaborative Ratemaking Process Columbia Gas of Pennsylvania (Pennsylvania PUC) |
| GR-96-285 94-10-45 A.96-08-001 et al. | Missouri Gas Energy (Missouri PSC) Southern New England Telephone Company (Connecticut PUC) California Utilities' Applications to Identify Sunk Costs of Non- Nuclear Generation Assets, & Transition Costs for Electric Utility Restructuring, & Consolidated Proceedings (California PUC) |
| 96-324 96-08-070, et al. | Bell Atlantic - Delaware, Inc. (Delaware PSC) Pacific Gas & Electric Co., Southern California Edison Co. and San Diego Gas & Electric Company (California PUC) |
| 97-05-12 R-00973953 | Connecticut Light & Power (Connecticut PUC) Application of PECO Energy Company for Approval of its Restructuring Plan Under Section 2806 of the Public Utility Code (Pennsylvania PUC) |
| 97-65 | Application of Delmarva Power & Light Co. for Application of a Cost Accounting Manual and a Code of Conduct (Delaware PSC) |
| 16705 E-1072-97-067 Non-Docketed Staff Investigation | Entergy Gulf States, Inc. (Cities Steering Committee) Southwestern Telephone Co. (Arizona Corporation Commission) Delaware - Estimate Impact of Universal Services Issues (Delaware PSC) |

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| PU-314-97-12 | US West Communications, Inc. Cost Studies (North Dakota PSC) |
| 97-0351 | Consumer Illinois Water Company (Illinois CC) |
| 97-8001 | Investigation of Issues to be Considered as a Result of Restructuring of Electric Industry (Nevada PSC) |
| U-0000-94-165 | Generic Docket to Consider Competition in the Provision of Retail Electric Service (Arizona Corporation Commission) |
| 98-05-006-Phase I | San Diego Gas & Electric Co., Section 386 costs (California PUC) |
| 9355-U | Georgia Power Company Rate Case (Georgia PUC) |
| 97-12-020 - Phase I | Pacific Gas & Electric Company (California PUC) |
| U-98-56, U-98-60, | Investigation of 1998 Intrastate Access charge filings |
| U-98-65, U-98-67 | (Alaska PUC) |
| (U-99-66, U-99-65, | Investigation of 1999 Intrastate Access Charge filing |
| U-99-56, U-99-52) | (Alaska PUC) |
| Phase II of 97-SCCC-149-GIT | |
| | Southwestern Bell Telephone Company Cost Studies (Kansas CC) |
| PU-314-97-465 | US West Universal Service Cost Model (North Dakota PSC) |
| Non-docketed Assistance | Bell Atlantic - Delaware, Inc., Review of New Telecomm. and Tariff Filings (Delaware PSC) |
| Contract Dispute | City of Zeeland, MI - Water Contract with the City of Holland, MI (Before an arbitration panel) |
| Non-docketed Project | City of Danville, IL - Valuation of Water System (Danville, IL) |
| Non-docketed Project | Village of University Park, IL - Valuation of Water and Sewer System (Village of University Park, Illinois) |
| E-1032-95-417 | Citizens Utility Co., Maricopa Water/Wastewater Companies et al. (Arizona Corporation Commission) |
| T-1051B-99-0497 | Proposed Merger of the Parent Corporation of Qwest Communications Corporation, LCI International Telecom Corp., and US West Communications, Inc. (Arizona CC) |
| T-01051B-99-0105 | US West Communications, Inc. Rate Case (Arizona CC) |
| A00-07-043 | Pacific Gas & Electric - 2001 Attrition (California PUC) |
| T-01051B-99-0499 | US West/Quest Broadband Asset Transfer (Arizona CC) |
| 99-419/420 | US West, Inc. Toll and Access Rebalancing (North Dakota PSC) |
| PU314-99-119 | US West, Inc. Residential Rate Increase and Cost Study Review (North Dakota PSC) |
| 98-0252 | Ameritech - Illinois, Review of Alternative Regulation Plan (Illinois CUB) |
| 00-108 | Delmarva Billing System Investigation (Delaware PSC) |
| U-00-28 | Matanuska Telephone Association (Alaska PUC) |
| Non-Docketed | Management Audit and Market Power Mitigation Analysis of the Merged Gas System Operation of Pacific Enterprises and Enova Corporation (California PUC) |
| 00-11-038 | Southern California Edison (California PUC) |
| 00-11-056 | Pacific Gas & Electric (California PUC) |
| 00-10-028 | The Utility Reform Network for Modification of Resolution E-3527 (California PUC) |
| 98-479 | Delmarva Power & Light Application for Approval of its Electric and Fuel Adjustments Costs (Delaware PSC) |
| 99-457 | Delaware Electric Cooperative Restructuring Filing (Delaware PSC) |
| 99-582 | Delmarva Power & Light dba Conectiv Power Delivery Analysis of Code of Conduct and Cost Accounting Manual (Delaware PSC) |
| 99-03-04 | United Illuminating Company Recovery of Stranded Costs (Connecticut OCC) |
| 99-03-36 | Connecticut Light & Power (Connecticut OCC) |
| Civil Action No. | |
| 98-1117 | West Penn Power Company vs. PA PUC (Pennsylvania PSC) |

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| Case No. 12604 | Upper Peninsula Power Company (Michigan AG) |
| Case No. 12613 | Wisconsin Public Service Commission (Michigan AG) |
| 41651 | Northern Indiana Public Service Co Overearnings investigation (Indiana UCC) |
| 13605-U | Savannah Electric & Power Company – FCR (Georgia PSC) |
| 14000-U | Georgia Power Company Rate Case/M&S Review (Georgia PSC) |
| 13196-U | Savannah Electric & Power Company Natural Gas Procurement and Risk Management/Hedging Proposal, Docket No. 13196-U (Georgia PSC) |
| Non-Docketed | Georgia Power Company & Savannah Electric & Power FPR |
| | Company Fuel Procurement Audit (Georgia PSC) |
| Non-Docketed | Transition Costs of Nevada Vertically Integrated Utilities (US Department of Navy) |
| Application No. 99-01-016, | Post-Transition Ratemaking Mechanisms for the Electric Industry Restructuring (US Department of Navy) |
| Phase I | |
| 99-02-05 | Connecticut Light & Power (Connecticut OCC) |
| 01-05-19-RE03 | Yankee Gas Service Application for a Rate Increase, Phase I-2002-IERM (Connecticut OCC) |
| G-01551A-00-0309 | Southwest Gas Corporation, Application to amend its rate Schedules (Arizona CC) |
| 00-07-043 | Pacific Gas & Electric Company Attrition & Application for a rate increase (California PUC) |
| 97-12-020 | |
| Phase II | |
| 01-10-10 | Pacific Gas & Electric Company Rate Case (California PUC) |
| 13711-U | United Illuminating Company (Connecticut OCC) |
| 02-001 | Georgia Power FCR (Georgia PSC) |
| 02-BLVT-377-AUD | Verizon Delaware § 271(Delaware DPA) |
| 02-S&TT-390-AUD | Blue Valley Telephone Company Audit/General Rate Investigation (Kansas CC) |
| 01-SFLT-879-AUD | S&T Telephone Cooperative Audit/General Rate Investigation (Kansas CC) |
| | Sunflower Telephone Company Inc., Audit/General Rate Investigation (Kansas CC) |
| 01-BSTT-878-AUD | Bluestem Telephone Company, Inc. Audit/General Rate Investigation (Kansas CC) |
| P404, 407, 520, 413 426, 427, 430, 421/ CI-00-712 | Sherburne County Rural Telephone Company, dba as Connections, Etc. (Minnesota DOC) |
| U-01-85 | ACS of Alaska, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS) |
| U-01-34 | ACS of Anchorage, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS) |
| U-01-83 | ACS of Fairbanks, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS) |
| U-01-87 | ACS of the Northland, dba as Alaska Communications Systems (ACS), Rate Case (Alaska Regulatory Commission PAS) |
| 96-324, Phase II | Verizon Delaware, Inc. UNE Rate Filing (Delaware PSC) |
| 03-WHST-503-AUD | Wheat State Telephone Company (Kansas CC) |
| 04-GNBT-130-AUD | Golden Belt Telephone Association (Kansas CC) |
| Docket 6914 | Shoreham Telephone Company, Inc. (Vermont BPU) |